

Comptroller of the Currency, Treasury

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AUTHORITY: 12 U.S.C. 1 *et seq.*, 24a, 93a, 215a–2, 215a–3, 481, 1462a, 1463, 1464, 2901 *et seq.*, 3907, and 5412(b)(2)(B).

SOURCE: 61 FR 60363, Nov. 27, 1996, unless otherwise noted.

§ 5.1 Scope.

This part establishes rules, policies and procedures of the Office of the Comptroller of the Currency (OCC) for corporate activities and transactions involving national banks and Federal savings associations. It contains information on rules of general and specific applicability, where and how to file, and requirements and policies applicable to filings. This part also establishes the corporate filing procedures for Federal branches and agencies of foreign banks.

[80 FR 28414, May 18, 2015]

Subpart A—Rules of General Applicability

SOURCE: 80 FR 28414, May 18, 2015, unless otherwise noted.

§ 5.2 Rules of general applicability.

(a) *In general.* The rules in this subpart apply to all sections in this part unless otherwise stated.

(b) *Exceptions.* The OCC may adopt materially different procedures for a particular filing, or class of filings, in exceptional circumstances or for unusual transactions, after providing no-

tice of the change to the applicant and to any other party that the OCC determines should receive notice.

(c) *Comptroller's Licensing Manual.* The "Comptroller's Licensing Manual" provides additional filing guidance, including policies and procedures. This Manual and sample forms are available on the OCC's Internet Web page at www.occ.gov.

(d) *Electronic filing.* The OCC encourages electronic filing for all filings. The Comptroller's Licensing Manual describes the OCC's electronic filing procedures.

§ 5.3 Definitions.

As used in this part:

(a) *Applicant* means a person or entity that submits a notice or application to the OCC under this part.

(b) *Application* means a submission requesting OCC approval to engage in various corporate activities and transactions.

(c) *Appropriate OCC licensing office* means the OCC office that is responsible for processing applications or notices to engage in various corporate activities or transactions, as described at www.occ.gov.

(d) *Appropriate OCC supervisory office* means the OCC office that is responsible for the supervision of a national bank or Federal savings association, as described in subpart A of 12 CFR part 4.

(e) *Capital and surplus* means:

(1) A bank's or Federal savings association's tier 1 and tier 2 capital calculated under the OCC's risk-based capital standards set forth in 12 CFR part 3, as applicable, as reported in the bank's or savings association's Consolidated Reports of Condition and Income (Call Reports) filed under 12 U.S.C. 161 or 12 U.S.C. 1464(v), respectively; plus

(2) The balance of the national bank's or Federal savings association's allowance for loan and lease losses not included in the institution's tier 2 capital, for purposes of the calculation of risk-based capital reported in the institution's Call Reports, described in paragraph (e)(1) of this section.

(f) *Depository institution* means any bank or savings association.

(g) *Eligible bank or eligible savings association* means a national bank or Federal savings association that: